

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-07-2026

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THE HONOURABLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 21371 of 2026 and
WMP Nos.23137 and 23140 of 2026

Venus Infra Projects,
Represented by its proprietor,
Baskar Subaash,
Flat No.S-3, Second Floor,
Plot No.J, Door No.2/102,
State Bank Colony, 1st Street,
Thoraipakkam, Chennai 600 097.

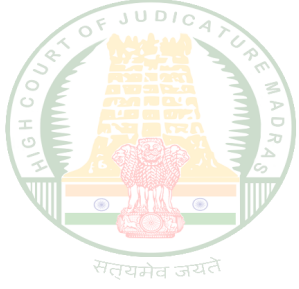
Petitioner

Vs

Assistant Commissioner ST
Sholinganallur Assessment circle, Room No.
218, 2nd Floor,
The Integrated Building for Commercial
Taxes and Registration Department,
(South Towers) Nandanam,
Chennai 600 035.

Respondent

Prayer Writ Petition filed under Article 226 of the Constitution of India, seeking to issue a writ of Certiorarified Mandamus, calling for the records of the Respondent herein in impugned order in Form DRC-07 having reference No.ZD330225091680J dated 10.02.2025 for the financial year 2020-21 passed under Section 73 of the Tamilnadu Goods and Service Tax Act, 2017 read with Central Goods and Service Tax Act, 2017 herein after referred to as GST Act, 2017 and quash the same as arbitrary, unjust and illegal and violative of Principles of Natural Justice and consequently direct the respondent to consider the matter afresh on merits after providing an opportunity of personal hearing.



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For Petitioner: Mr.Parthiban V
For Respondent: Ms.Amirtha Poonkodi Dinakaran,
Government Counsel (Taxes)

ORDER

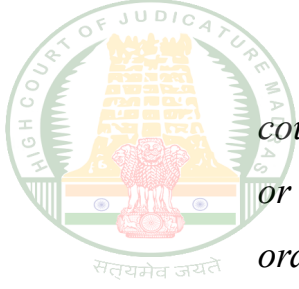
An order dated 10.02.2025 is challenged on the ground that the petitioner is entitled to input tax credit as per sub section (6) of Section 16 of applicable GST enactments.

2. Referring to the order dated 28.03.2022 cancelling the petitioner's GST registration, learned counsel for the petitioner contends that the time limit for filing returns is extended up to 30 days from the date of revocation of cancellation in relation to persons whose registrations were cancelled.

3. In response, Ms.Amirtha Poonkodi Dinakaran, learned Government Counsel (Taxes), points out that sub-sections (4) to (6) of Section 16 should be read as a whole and, if so read, the petitioner is not entitled to claim input tax credit (ITC).

4. Sub-section (6) of Section 16 is set out below:

(6) Where registration of a registered person is cancelled under section 29 and subsequently the cancellation of registration is revoked by any order, either under section 30 or pursuant to any order made by the Appellate Authority or the Appellate Tribunal or



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court and where availment of input tax credit in respect of an invoice or debit note was not restricted under sub-section (4) on the date of order of cancellation of registration, the said person shall be entitled to take the input tax credit in respect of such invoice or debit note for supply of goods or services or both, in a return under section 39,—

- (i) filed upto thirtieth day of November following the financial year to which such invoice or debit note pertains or annual return, whichever is earlier; or*
- (ii) for the period from the date of cancellation of registration or the effective date of cancellation of registration, as the case may be, till the date of order of revocation of cancellation of registration, where such return is filed within thirty days from the date of order of revocation of cancellation of registration, whichever is later.*

5. As can be seen from the text of sub-section (6), express reference is made therein to sub-section (4). Specifically, sub-section (6) imposes the pre-condition that availment of ITC in respect of an invoice or debit note should not have been restricted under sub-section (4) on the date of the order of cancellation of registration for a person to take the benefit of Clauses (i) or (ii) of sub-section (6). The rationale underlying this provision is not difficult to discern. In cases wherein a person was entitled to ITC as on the date of cancellation of the registration, the said person should not be deprived of such benefit merely on account of being unable to file returns during the subsistence of such cancellation. Consequently, the period running from the date of



cancellation to the date of revocation is excluded and the said person is granted a further 30 days from the date of revocation of cancellation to file the requisite returns and claim the benefit of ITC.

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6. In the case at hand, the petitioner was not entitled to input tax credit, as per Section 16(4), on the date of cancellation of the GST registration. In view thereof, the petitioner is not eligible to make an ITC claim in terms of subsection (6) of Section 16.

7. For reasons aforesaid, no interference is warranted with the impugned order. Therefore, the writ petition is dismissed. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

09-07-2026

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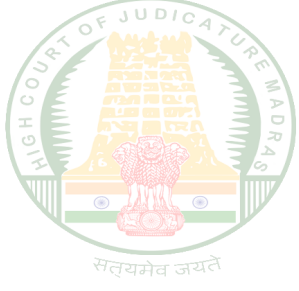
Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

To

Assistant Commissioner ST
Sholinganallur Assessment circle,
Room No. 218 , 2nd Floor, The
Integrated Building for Commercial
Taxes and Registration department,
(South Towers) Nandanam, Chennai 35



SENTHILKUMAR RAMAMOORTHY J.

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